

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-25
Responses to the Attorney General's First Set of Information Requests**

Request No. AG-1-57

Please itemize and quantify the year 2000 and year 2001 costs included in Account 922 -- Administrative Expenses Transferred.

Response:

Guidelines for Account 922 – Administrative Expenses Transferred indicate that this account is to be credited with any administrative expenses recorded in accounts 920 & 921 which are subsequently transferred to construction costs or to nonutility accounts. The Company did not have any administrative expenses recorded in accounts 920 & 921 that were subsequently transferred to construction costs or to nonutility accounts in 2000 or 2001.

Person Responsible: Mark Collin